

**AMENDMENT TO H.R. 1851**  
**OFFERED BY MR. MURPHY OF CONNECTICUT**

Page 12, after line 11, insert the following:

1           “(D) EDUCATIONAL SAVINGS ACCOUNTS.—  
2           Income shall be determined without regard to  
3           any amounts in or from, or any benefits from,  
4           any Coverdell education savings account under  
5           section 530 of the Internal Revenue Code of  
6           1986 or any qualified tuition program under  
7           section 529 of such Code.”.

Page 12, line 12, strike “(D)” and insert “(E)”.

Page 17, line 14, strike “and”.

Page 17, line 23, strike the period and insert “;  
and”.

Page 17, after line 23, insert the following:

8           “(iv) the value of any Coverdell edu-  
9           cation savings account under section 530  
10          of the Internal Revenue Code of 1986 or  
11          any qualified tuition program under sec-  
12          tion 529 of such Code.”.